



North Dakota **Sales and Use Tax** **Statistical Report**

2001

Sales Occurring in Calendar Year 2001 and Tax Collections Received in Calendar Year 2001

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OFFICE OF STATE TAX COMMISSIONER
Rick Clayburgh, Tax Commissioner

OFFICE OF STATE TAX COMMISSIONER

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INTRODUCTION

REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during calendar year 2001 and sales and use tax collections received during calendar year 2001.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in calendar year 2001. A portion of the 2001 collections was paid with monthly returns on taxable sales and taxable purchases made in the months of November 2000 through November 2001. Additionally, a portion of the collections was paid with quarterly returns for taxable sales and taxable purchases made in the fourth quarter of 2000 through the third quarter of 2001.

COMPARISONS

Taxable sales and taxable sales plus purchases reported for the current year are compared with those reported for the prior year by county on Table 2 and by city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the Definition of Terms section of this report.)

Due to consolidated and out-of-state returns, some data cannot be attributed to the county or city in which the sale or purchase was made. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current year are compared to the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more likely capture sales activity within a particular industry.

Cautionary Note. *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the statistics reported here.*

DEFINITION OF TERMS

Taxable Sales: Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales. For a historical account of major sales tax exemptions, see *Summary of Changes in Sales and Use Tax Rates and Tax Base* on page 3 of this report.

Taxable Purchases: Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods by businesses to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

Motor Vehicle Excise Tax: The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

Tax Base: For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

Consolidated: Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<u>SIC CODES</u>	<u>BUSINESS ACTIVITY</u>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

Out-of-State: Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

SUMMARY OF CHANGES IN SALES AND USE TAX RATES AND TAX BASE

The following changes in the sales and use tax rates and tax bases must be taken into account when comparing 2000 statistics with previous years. Changes are shown by effective dates.

May 1, 1935: The first general sales tax in North Dakota was enacted at a rate of 2%. The base generally consisted of all sales to consumers of personal property; sales or service of gas, steam, electricity, water and communication; sales of tickets to places of amusement; and subscription sales of magazines.

March 14, 1939: A 2% general use tax was enacted. The base was limited to tangible personal property.

July 1, 1963: The Legislature increased the sales and use tax rate from 2% to 2.25% and broadened the base to include services rendered in the repair, alteration, restoration and cleaning of tangible personal property; hotel, motel and tourist court accommodations; amusements involving participation; and leasing of renting of tangible personal property. Also a 3% excise tax was placed on the wholesale price to retail liquor dealers on non-alcoholic commodities suitable for use in mixed drinks. This excise tax was terminated in June 30, 1967.

July 1, 1965: In 1965, the sales tax law was referred to a vote of the people and disapproved. Consequently, from July 1, 1965, to April 1, 1965, use tax was collected in place of the disapproved sales tax. The tax base was substantially the same as the sales tax base prior to July 1, 1963, except communication services (telephone and telegraph) were not subject to the use tax.

April 1, 1967: New sales and use tax laws were enacted imposing a 3% tax on the same sales transactions that were taxable from July 1, 1963, to July 1, 1965, except services rendered in the repair, alteration, restoration and cleaning of tangible personal property were not included in the new base. In addition, the legislature enacted a separate 3% motor vehicle excise tax in lieu of a sales or use tax.

July 1, 1969: The tax base was broadened to include tobacco products, alcoholic beverages, oleomargarine, and certain sales through coin-operated vending machines.

January 1, 1970: The sales and use tax rate increased from 3% to 4% in accordance with the legislation passed by the 1969 Legislative Session.

July 1, 1971: Exemptions from the sales and use tax were made for milk and milk products, meat, fish, and poultry.

July 1, 1973: Sales of all food and food products for human consumption off the premises where purchased became exempt. This exemption extended primarily to groceries and did not exempt prepared foods served or sold by restaurants or cafes.

July 1, 1975: Additional exemptions again reduced the tax base. Exemptions included sales of artificial devices for handicapped persons, coal, sales to nursing homes and intermediate care facilities, and sales of certain religious books to non-profit religious organizations.

January 1, 1977: In the November 1976 General Election, North Dakota voters approved an initiated measure that reduced the sales and use tax rate and the motor vehicle excise tax rate from 4% to 3%, reduced the rate on farm machinery and irrigation equipment from 4% to 2%, and eliminated the tax on electricity.

July 1, 1977: Sales to nursing homes were exempted from the sales and use tax.

July 1, 1979: The tax base was further reduced by additional exemptions created by the Legislature. Exemptions were added for sales to hospitals and for ostomy devices and supplies. The exemption for devices to aid the handicapped was expanded.

July 1, 1981: The tax base was reduced again. The Legislature eliminated the sales and use tax on water, used mobile homes, and magazine and periodical subscriptions. The tax rate on new mobile homes was reduced from 3% to 2%.

April 1, 1983: The general sales and use tax rate was increased from 3% to 4%. The rate for farm machinery and irrigation equipment, and new mobile homes was increased from 2% to 3%. The rate for alcoholic beverages was increased from 3% to 5%.

July 1, 1983: The requirements for remittance of sales and use tax were changed from a quarterly basis to a monthly basis for businesses with taxable sales greater than \$333,000 in the preceding calendar year. Retailers who file on a monthly basis were granted a limited deduction for administrative expenses incurred in collecting the sales and use tax.

July 1, 1985: Exemptions for sales of candy, carbonated beverages and chewing gum were repealed and sales of these items became subject to the 4% sales tax.

January 1, 1987: Tax rates were increased during the 1986 Special Legislative Session. The general sales and use tax rate was raised from 4% to 5%. The rate on farm machinery repair parts was lowered from 4% to 3%, and the rate on alcoholic beverages was increased from 5% to 6%. No change was made in the 3% rate for farm machinery, irrigation equipment, and new mobile homes.

July 1, 1987: The 1987 Legislature increased the general sales and use tax rate from 5% to 5.5%. The rate on sales of farm machinery, irrigation equipment, farm machinery repair parts and new mobile homes was increased from 3% to 3.5% and the rate on sales of alcoholic beverages was raised from 6% to 6.5%. Exemptions were created regarding flight simulators, annual church bazaars and adjuvants used with farm chemicals.

May 1, 1989: The 1989 Legislature increased the general sales tax rate from 5.5% to 6%, the rate on sales of farm equipment, farm machinery repair parts, irrigation equipment and new mobile homes from 3.5% to 4% and the rate on sales of alcoholic beverages from 6.5% to 7%. (See December 6, 1989, below).

July 1989: The 1989 Legislature broadened the tax base to include the sale of bingo cards, coffee, tea, cocoa, bottled water sold in containers of less than one gallon, and the sales to state chartered credit unions. The 1989 Legislature also reduced the rate for equipment used in actual manufacturing of products, (from testing to packaging) from 5.5% to 3%. The manufacturing company, however, must receive approval for the reduced rate or pay the tax and apply for a refund. The tax exemption for sales to residents of Montana and Canada was altered, exempting sales of \$50 or more (Montana) and requiring the submission of requests for refunds (Canada).

December 6, 1989: In a Special Election December 5, 1989, the state's voters rejected two of the sales tax rate increases passed by the 1989 Legislature. The rate increases were in effect from May 1, 1989, through December 5, 1989. On December 6, 1989, the rates were decreased as follows:

- The general sales and use tax rate was decreased from 6% to 5%.
- The tax rate on farm machinery, farm machinery repair parts and new mobile homes was decreased from 4% to 3%.

July 1, 1991: The 1991 Legislature exempted manufacturing or processing machinery and equipment used by new or expanding manufacturers or agricultural producers from the 3% sales tax rate. An exemption was created for production equipment in new, large lignite-burning power plants and for other tangible personal property used in construction of the power plant.

January 1, 1993: The 1991 Legislature enacted a phase-in reduction for natural gas from 5% to 2%. The reduction was as follows: 4% effective January 1, 1993; 3% effective January 1, 1994; and 2% effective January 1, 1995.

1993 Session: The exemption for manufacturing machinery and equipment was clarified and expanded to include recycling machinery and equipment. Items purchased by political subdivisions of another state were made taxable if the other state taxes the items.

July 1994 Special Session: Qualifications for the manufacturing machinery and equipment exemption were broadened to include any machinery and equipment used primarily in the manufacturing to the final transportation from the site. The exemption was expanded to include research and development equipment. A new exemption was created for materials used to construct an agricultural processing facility.

1995 Session: The sale of recapping and retreading services for tires became subject to sales tax. The sunset on the exemption for recycling machinery and equipment was removed.

1997 Session: Legislation was enacted enabling the Tax Commissioner to accept a sales tax return filed by electronic means and providing alternative signature methods.

1999 Session: The tax rate on used farm machinery and repair parts was reduced from 3% to 1.5% effective May 1, 1999.

2001 Session: The 1.5% tax rate on used farm machinery and repair parts was extended through June 30, 2002 and thereafter exempt from sales tax. Car rentals became subject to the state's 5% sales tax and to a special 3% sales tax surcharge. Sales of computers and telecommunications equipment to a new primary sector business, or as a result of an economic expansion of an existing primary sector business, became exempt from sales tax.

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TABLE 1

**Taxable Sales and Taxable Purchases
By County, Calendar Year 2001**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$12,925,395	\$493,177	\$13,418,572
Barnes	59,043,234	1,947,504	60,990,738
Benson	8,938,439	63,096	9,001,535
Billings	10,530,376	266,996	10,797,372
Bottineau	37,308,682	557,896	37,866,578
Bowman	21,141,681	1,710,090	22,851,771
Burke	5,996,039	120,151	6,116,190
Burleigh	848,929,516	42,899,264	891,828,780
Cass	1,649,914,778	134,994,709	1,784,909,487
Cavalier	25,321,603	146,803	25,468,406
Dickey	22,192,313	570,502	22,762,815
Divide	7,242,878	712,816	7,955,694
Dunn	9,525,435	334,904	9,860,339
Eddy	7,654,250	36,071	7,690,321
Emmons	17,045,979	164,661	17,210,640
Foster	31,847,314	1,514,599	33,361,913
Golden Valley	20,946,657	170,133	21,116,790
Grand Forks	701,455,818	35,649,367	737,105,185
Grant	10,743,901	489,684	11,233,585
Griggs	13,059,327	304,782	13,364,109
Hettinger	7,886,394	379,428	8,265,822
Kidder	10,191,870	114,820	10,306,690
LaMoure	26,297,123	285,859	26,582,982
Logan	9,868,059	53,951	9,922,010
McHenry	17,829,319	1,379,499	19,208,818
McIntosh	20,121,628	152,266	20,273,894
McKenzie	19,428,388	859,105	20,287,493
McLean	33,331,862	9,667,878	42,999,740
Mercer	36,784,026	653,489	37,437,515
Morton	142,810,010	6,451,496	149,261,506
Mountrail	21,844,445	282,833	22,127,278
Nelson	16,751,888	158,136	16,910,024
Oliver	2,131,029	28,419	2,159,448
Pembina	39,720,559	8,832,244	48,552,803
Pierce	32,562,571	1,459,259	34,021,830
Ramsey	121,013,319	1,559,983	122,573,302
Ransom	47,752,756	1,915,442	49,668,198
Renville	13,079,147	263,149	13,342,296
Richland	79,238,799	17,135,679	96,374,478
Rolette	23,961,262	253,152	24,214,414
Sargent	22,481,900	339,423	22,821,323
Sheridan	2,266,288	287,942	2,554,230
Sioux	282,990	1,757	284,747
Slope	464,253	49,589	513,842
Stark	215,071,332	9,123,035	224,194,367
Steele	5,245,870	605,519	5,851,389
Stutsman	163,780,922	9,082,025	172,862,947
Towner	7,752,793	868,473	8,621,266
Traill	40,663,422	1,342,556	42,005,978
Walsh	74,682,443	1,720,799	76,403,242
Ward	546,452,325	18,290,749	564,743,074
Wells	26,608,874	1,481,628	28,090,502
Williams	203,181,855	7,677,125	210,858,980
Subtotal In-State	\$5,553,303,336	\$325,903,912	\$5,879,207,248
Consolidated	\$281,164,391	\$142,444,149	\$423,608,540
Out-Of-State	<u>\$753,510,459</u>	<u>\$90,801,843</u>	<u>\$844,312,302</u>
Grand Total In-State and Out-Of-State	\$6,587,978,186	\$559,149,904	\$7,147,128,090

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases
By County, Calendar Years 2000 and 2001**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2000	CALENDAR YEAR 2001	PERCENT CHANGE	CALENDAR YEAR 2000	CALENDAR YEAR 2001	PERCENT CHANGE
Adams	\$12,471,488	\$12,925,395	3.64%	\$12,803,816	\$13,418,572	4.80%
Barnes	57,847,140	59,043,234	2.07%	60,305,977	60,990,738	1.14%
Benson	8,267,054	8,938,439	8.12%	8,345,744	9,001,535	7.86%
Billings	10,484,795	10,530,376	0.43%	10,920,776	10,797,372	-1.13%
Bottineau	36,417,426	37,308,682	2.45%	36,943,714	37,866,578	2.50%
Bowman	20,239,049	21,141,681	4.46%	21,308,802	22,851,771	7.24%
Burke	6,079,919	5,996,039	-1.38%	6,124,906	6,116,190	-0.14%
Burleigh	790,715,149	848,929,516	7.36%	833,144,189	891,828,780	7.04%
Cass	1,606,383,368	1,649,914,778	2.71%	1,741,291,455	1,784,909,487	2.50%
Cavalier	25,110,359	25,321,603	0.84%	25,253,023	25,468,406	0.85%
Dickey	21,283,468	22,192,313	4.27%	21,990,919	22,762,815	3.51%
Divide	7,275,187	7,242,878	-0.44%	7,689,945	7,955,694	3.46%
Dunn	9,158,201	9,525,435	4.01%	9,399,380	9,860,339	4.90%
Eddy	7,560,205	7,654,250	1.24%	7,610,226	7,690,321	1.05%
Emmons	16,186,061	17,045,979	5.31%	16,507,638	17,210,640	4.26%
Foster	30,755,002	31,847,314	3.55%	32,210,857	33,361,913	3.57%
Golden Valley	18,201,385	20,946,657	15.08%	18,431,953	21,116,790	14.57%
Grand Forks	666,870,476	701,455,818	5.19%	710,871,523	737,105,185	3.69%
Grant	8,787,281	10,743,901	22.27%	9,173,180	11,233,585	22.46%
Griggs	14,473,662	13,059,327	-9.77%	14,741,312	13,364,109	-9.34%
Hettinger	7,236,294	7,886,394	8.98%	7,392,062	8,265,822	11.82%
Kidder	11,048,701	10,191,870	-7.76%	11,349,335	10,306,690	-9.19%
LaMoure	21,644,358	26,297,123	21.50%	21,886,215	26,582,982	21.46%
Logan	8,755,840	9,868,059	12.70%	8,784,930	9,922,010	12.94%
McHenry	15,804,274	17,829,319	12.81%	17,034,743	19,208,818	12.76%
McIntosh	18,517,360	20,121,628	8.66%	18,643,308	20,273,894	8.75%
McKenzie	17,857,900	19,428,388	8.79%	18,459,891	20,287,493	9.90%
McLean	31,086,808	33,331,862	7.22%	36,227,438	42,999,740	18.69%
Mercer	34,927,020	36,784,026	5.32%	35,222,624	37,437,515	6.29%
Morton	138,853,451	142,810,010	2.85%	145,056,130	149,261,506	2.90%
Mountrail	20,970,927	21,844,445	4.17%	21,295,339	22,127,278	3.91%
Nelson	14,502,437	16,751,888	15.51%	14,684,614	16,910,024	15.15%
Oliver	2,003,893	2,131,029	6.34%	2,011,921	2,159,448	7.33%
Pembina	42,653,584	39,720,559	-6.88%	48,965,448	48,552,803	-0.84%
Pierce	29,864,602	32,562,571	9.03%	30,696,854	34,021,830	10.83%
Ramsey	119,277,663	121,013,319	1.46%	120,630,648	122,573,302	1.61%
Ransom	42,642,312	47,752,756	11.98%	42,856,607	49,668,198	15.89%
Renville	12,102,668	13,079,147	8.07%	12,327,933	13,342,296	8.23%
Richland	80,447,878	79,238,799	-1.50%	96,904,736	96,374,478	-0.55%
Rolette	24,411,221	23,961,262	-1.84%	24,574,163	24,214,414	-1.46%
Sargent	16,744,820	22,481,900	34.26%	26,046,874	22,821,323	-12.38%
Sheridan	2,839,730	2,266,288	-20.19%	3,105,832	2,554,230	-17.76%
Sioux	343,493	282,990	-17.61%	362,469	284,747	-21.44%
Slope	429,318	464,253	8.14%	437,295	513,842	17.50%
Stark	211,701,708	215,071,332	1.59%	219,855,233	224,194,367	1.97%
Steele	5,458,240	5,245,870	-3.89%	5,753,672	5,851,389	1.70%
Stutsman	160,278,757	163,780,922	2.19%	168,897,484	172,862,947	2.35%
Towner	8,074,591	7,752,793	-3.99%	8,793,033	8,621,266	-1.95%
Trail	39,176,831	40,663,422	3.79%	40,420,454	42,005,978	3.92%
Walsh	68,121,255	74,682,443	9.63%	69,723,925	76,403,242	9.58%
Ward	535,261,718	546,452,325	2.09%	555,277,220	564,743,074	1.70%
Wells	26,201,144	26,608,874	1.56%	26,656,674	28,090,502	5.38%
Williams	184,873,210	203,181,855	9.90%	189,488,671	210,858,980	11.28%
Subtotal In-State	\$5,328,680,681	\$5,553,303,336	4.22%	\$5,654,893,110	\$5,879,207,248	3.97%
Consolidated and Out-Of-State	<u>\$971,446,564</u>	<u>\$1,034,674,850</u>	6.51%	<u>\$1,174,188,697</u>	<u>\$1,267,920,842</u>	7.98%
Grand Total In- and Out-Of-State	\$6,300,127,245	\$6,587,978,186	4.57%	\$6,829,081,807	\$7,147,128,090	4.66%

TABLE 3

**Sales and Use Tax Collections
By County, Calendar Year 2001**

COUNTIES	TOTAL CALENDAR YEAR 2001 COLLECTIONS
Adams	\$667,069.81 *
Barnes	3,336,795.39 *
Benson	369,853.26
Billings	731,898.16 *
Bottineau	2,246,966.53 *
Bowman	1,164,912.97 *
Burke	308,962.42 *
Burleigh	51,835,711.11 *
Cass	109,764,888.60 *
Cavalier	1,224,166.48 *
Dickey	1,189,620.75 *
Divide	425,806.85 *
Dunn	507,805.45 *
Eddy	422,445.67 *
Emmons	823,763.87 *
Foster	1,555,529.77 *
Golden Valley	708,683.14 *
Grand Forks	46,650,210.65 *
Grant	462,522.77 *
Griggs	604,252.33 *
Hettinger	414,434.29 *
Kidder	539,643.89 *
LaMoure	1,006,493.77 *
Logan	427,093.33 *
McHenry	828,887.00 *
McIntosh	854,387.04 *
McKenzie	1,063,658.46 *
McLean	2,028,900.75 *
Mercer	1,915,116.07 *
Morton	8,050,848.15 *
Mountrail	972,560.33 *
Nelson	605,694.34
Oliver	108,433.31
Pembina	2,649,176.11 *
Pierce	1,622,314.37 *
Ramsey	7,036,504.53 *
Ransom	1,994,518.35 *
Renville	578,534.11 *
Richland	5,458,587.22 *
Rolette	1,332,264.62 *
Sargent	1,013,249.63 *
Sheridan	137,620.83 *
Sioux	15,432.22
Slope	24,609.47
Stark	12,539,568.97 *
Steele	332,988.96 *
Stutsman	9,479,319.64 *
Towner	424,955.13 *
Traill	1,843,348.68 *
Walsh	3,425,780.17 *
Ward	35,879,532.68 *
Wells	1,284,246.02 *
Williams	11,429,344.73 *
TOTAL COLLECTIONS	
Subtotal In-State	\$342,319,913.15
Consolidated	\$16,793,395.65
Out-Of-State	\$47,001,640.27
Total In- and Out-Of-State	\$406,114,949.07
Adjustments and Accounts Receivable	\$6,193,942.23
Grand Total In- and Out-Of-State	\$412,308,891.30
* LOCAL TAXES LEVIED BY CITIES/COUNTIES ARE INCLUDED IN THE ABOVE AMOUNTS	

TABLE 4 Taxable Sales and Taxable Purchases 200 Largest Cities, Calendar Year 2001				
CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	296	\$2,332,074	\$18,502	\$2,350,576
Adams	203	651,867	35,655	687,522
Alexander	217	771,919	3,704	775,623
Anamoose	282	1,658,497	10,422	1,668,919
Aneta	284	1,102,569	37,290	1,139,859
Arthur	402	2,562,319	129,754	2,692,073
Ashley	882	6,434,967	12,210	6,447,177
Beach	1,116	20,494,511	154,734	20,649,245
Belfield	866	9,615,655	443,157	10,058,812
Berthold	466	1,369,553	430,668	1,800,221
Beulah	3,152	23,000,544	1,506,560	24,507,104
Binford	201	902,634	2,821	905,455
Bisbee	167	450,681	379	451,060
Bismarck	55,532	845,461,870	41,565,983	887,027,853
Bottineau	2,336	28,519,108	395,106	28,914,214
Bowbells	406	1,434,309	60,658	1,494,967
Bowdon	139	183,656	2,340	185,996
Bowman	1,600	18,569,048	751,082	19,320,130
Buffalo	209	796,540	1,161	797,701
Burlington	1,096	2,403,006	54,129	2,457,135
Buxton	350	5,215,476	9,039	5,224,515
Cando	1,342	6,211,308	807,429	7,018,737
Carpio	148	355,227	8,323	363,550
Carrington	2,268	31,188,078	1,508,561	32,696,639
Carson	319	1,567,994	21,543	1,589,537
Casselton	1,855	14,531,108	272,058	14,803,166
Cavalier	1,537	21,058,626	7,618,167	28,676,793
Center	678	2,114,486	28,419	2,142,905
Cogswell	165	199,240	0	199,240
Columbus	151	314,227	8,530	322,757
Cooperstown	1,053	11,046,408	295,419	11,341,827
Crosby	1,089	6,388,036	34,970	6,423,006
Crystal	167	314,925	2,616	317,541
Davenport	261	147,401	6,409	153,810
Des Lacs	209	52,195	0	52,195
Devils Lake	7,222	118,152,893	1,527,197	119,680,090
Dickinson	16,010	201,501,202	8,527,224	210,028,426
Drake	322	871,171	13,713	884,884
Drayton	913	6,091,832	139,551	6,231,383
Dunseith	739	3,232,761	9,794	3,242,555
Edgeley	637	10,952,152	136,482	11,088,634
Edinburg	252	1,579,084	11,452	1,590,536
Edmore	256	482,924	3,324	486,248
Elgin	659	7,433,162	64,391	7,497,553
Ellendale	1,559	6,565,212	266,313	6,831,525
Emerado	510	3,771,925	333,226	4,105,151
Enderlin	947	3,012,253	1,690,807	4,703,060
Esmond	159	361,401	0	361,401
Fairmount	406	1,388,225	262,893	1,651,118
Fargo	90,599	1,451,783,981	125,050,125	1,576,834,106
Fessenden	625	5,681,078	1,003,719	6,684,797
Finley	515	3,477,497	157,615	3,635,112
Flasher	285	1,066,667	6,930	1,073,597
Fordville	266	990,117	341,429	1,331,546
Forman	506	2,690,714	46,503	2,737,217

TABLE 4 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2001**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Gackle	228	\$936,997	\$5,696	\$942,693
Galesburg	335	5,471,749	30,063	5,501,812
Garrison	1,318	10,100,907	671,808	10,772,715
Gilby	243	743,582	4,769	748,351
Gladstone	248	190,190	42,498	232,688
Glen Ullin	865	5,197,239	32,895	5,230,134
Glenburn	374	1,100,032	36,935	1,136,967
Golden Valley	183	409,871	1,050	410,921
Goodrich	163	292,990	100	293,090
Grafton	4,516	55,142,619	728,119	55,870,738
Grand Forks	49,321	671,984,765	34,999,222	706,983,987
Grandin	181	774,826	98,476	873,302
Granville	286	356,338	200	356,538
Grenora	202	734,271	2,139	736,410
Gwinner	717	11,262,444	133,998	11,396,442
Halliday	227	861,530	4,609	866,139
Hankinson	1,058	5,090,822	188,935	5,279,757
Hannaford	181	626,080	3,323	629,403
Harvey	1,989	20,092,247	461,274	20,553,521
Harwood	607	3,289,829	17,558	3,307,387
Hatton	707	2,252,242	8,695	2,260,937
Hazelton	237	2,993,627	35,398	3,029,025
Hazen	2,457	11,870,152	186,923	12,057,075
Hebron	803	2,355,514	182,878	2,538,392
Hettinger	1,307	12,235,195	484,415	12,719,610
Hillsboro	1,563	11,218,158	1,053,096	12,271,254
Hoople	292	2,672,121	5,908	2,678,029
Hope	303	1,071,122	447,904	1,519,026
Horace	915	1,917,350	34,325	1,951,675
Hunter	326	9,568,700	72,935	9,641,635
Jamestown	15,527	159,939,360	7,493,576	167,432,936
Kenmare	1,081	16,037,521	649,794	16,687,315
Kensal	161	264,312	1,319	265,631
Killdeer	713	8,287,810	327,279	8,615,089
Kindred	614	8,617,049	559,586	9,176,635
Kulm	422	2,153,914	66,085	2,219,999
LaMoure	944	11,198,158	74,162	11,272,320
Lakota	781	2,336,318	36,939	2,373,257
Langdon	2,101	21,725,695	131,161	21,856,856
Lansford	253	837,273	5,094	842,367
Larimore	1,433	4,518,498	33,386	4,551,884
Leeds	464	1,939,216	598	1,939,814
Lehr	114	201,388	400	201,788
Leonard	255	970,470	601	971,071
Lidgerwood	738	5,559,697	69,782	5,629,479
Lignite	174	881,285	7,896	889,181
Lincoln	1,730	971,058	164,421	1,135,479
Linton	1,321	8,169,601	114,089	8,283,690
Lisbon	2,292	43,743,024	201,931	43,944,955
Litchville	191	855,261	11,697	866,958
Maddock	498	4,294,353	51,431	4,345,784
Mandan	16,718	128,575,026	6,124,027	134,699,053
Manvel	370	1,416,343	15,776	1,432,119
Mapleton	606	830,544	329,283	1,159,827
Marion	146	348,805	241	349,046

TABLE 4 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2001**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Max	278	\$529,465	\$1,060	\$530,525
Mayville	1,953	14,363,053	23,301	14,386,354
McClusky	415	1,374,263	287,842	1,662,105
McVile	470	2,139,181	10,204	2,149,385
Medina	335	564,833	25,877	590,710
Michigan	345	9,721,096	58,569	9,779,665
Milnor	711	6,675,700	116,450	6,792,150
Minnewaukan	318	348,399	2,531	350,930
Minot	36,567	521,007,569	16,924,882	537,932,451
Minto	657	2,509,808	103,578	2,613,386
Mohall	812	9,975,540	213,506	10,189,046
Mooreton	204	757,548	46,871	804,419
Mott	808	3,941,302	237,185	4,178,487
Munich	268	1,038,848	2,355	1,041,203
Napoleon	857	8,240,925	37,488	8,278,413
Neché	437	1,058,100	113,742	1,171,842
New England	555	2,724,492	113,373	2,837,865
New Leipzig	274	1,332,672	25,133	1,357,805
New Rockford	1,463	6,337,818	36,061	6,373,879
New Salem	938	5,200,447	104,766	5,305,213
New Town	1,367	3,489,658	165,645	3,655,303
Noonan	154	461,784	669,360	1,131,144
Northwood	959	17,290,173	142,078	17,432,251
Oakes	1,979	14,171,173	272,075	14,443,248
Osnabrook	174	432,669	8,405	441,074
Page	225	2,152,996	8,277	2,161,273
Park River	1,535	9,574,628	481,645	10,056,273
Parshall	981	2,007,705	1,313	2,009,018
Pembina	642	4,349,628	335,259	4,684,887
Petersburg	195	241,001	5,387	246,388
Pick City	166	810,175	0	810,175
Plaza	167	736,617	1,442	738,059
Portal	131	629,111	0	629,111
Portland	604	1,308,185	214,094	1,522,279
Powers Lake	309	2,518,231	41,680	2,559,911
Ray	534	2,419,268	7,130	2,426,398
Reeder	181	674,489	8,762	683,251
Regent	211	1,215,017	28,870	1,243,887
Reynolds	350	733,491	530	734,021
Rhame	189	773,953	4,027	777,980
Richardton	619	2,058,910	38,095	2,097,005
Riverdale	273	381,023	4,261	385,284
Rock Lake	194	654,175	23,114	677,289
Rolette	538	3,378,174	36,806	3,414,980
Rolla	1,417	15,997,902	202,723	16,200,625
Rugby	2,939	32,024,645	1,459,259	33,483,904
Rutland	220	785,225	21,516	806,741
Sawyer	377	1,454,785	12,630	1,467,415
Scranton	304	1,798,680	954,981	2,753,661
Selfridge	223	197,071	0	197,071
Sherwood	255	1,622,619	3,808	1,626,427
Sheyenne	318	1,327,506	10	1,327,516
South Heart	307	1,150,757	24,902	1,175,659
St. John	358	980,621	392	981,013
St. Thomas	447	782,190	28,254	810,444

TABLE 4 (continued)				
Taxable Sales and Taxable Purchases 200 Largest Cities, Calendar Year 2001				
CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Stanley	1,279	\$14,210,693	\$111,977	\$14,322,670
Stanton	345	507,871	8,385	516,256
Starkweather	157	95,144	0	95,144
Steele	761	6,860,045	60,921	6,920,966
Strasburg	549	2,707,644	14,201	2,721,845
Surrey	917	678,512	193,904	872,416
Sykeston	153	295,779	0	295,779
Tappen	210	1,648,335	2,600	1,650,935
Thompson	1,006	938,133	53,662	991,795
Tioga	1,125	16,088,505	2,077,827	18,166,332
Tolna	202	834,002	4,558	838,560
Tower City	252	1,479,909	55,160	1,535,069
Towner	574	5,043,106	185,531	5,228,637
Turtle Lake	580	2,162,617	3,983	2,166,600
Underwood	812	2,864,496	8,893,455	11,757,951
Upham	155	443,766	0	443,766
Valley City	6,826	52,604,143	1,860,239	54,464,382
Velva	1,049	8,842,673	62,354	8,905,027
Wahpeton	8,586	59,757,352	16,048,740	75,806,092
Walcott	189	2,229,501	24,354	2,253,855
Walhalla	1,057	5,024,545	561,723	5,586,268
Washburn	1,389	14,280,560	57,846	14,338,406
Watford City	1,435	17,682,720	596,508	18,279,228
West Fargo	14,940	146,287,477	8,611,410	154,898,887
Westhope	533	2,796,487	56,987	2,853,474
Wildrose	129	855,830	3,677	859,507
Williston	12,512	182,406,939	5,528,183	187,935,122
Willow City	221	916,844	4,691	921,535
Willton	807	1,854,848	32,408	1,887,256
Wimbledon	237	3,094,711	11,824	3,106,535
Wing	124	378,901	821	379,722
Wishek	1,122	13,158,101	131,761	13,289,862
Wyndmere	533	2,628,055	356,340	2,984,395
Zap	231	233,510	2,006	235,516
Zeeland	141	466,733	1,198	467,931
Subtotal 200 Cities	456,275	\$5,490,775,582	\$321,587,922	\$5,812,363,504
Remaining City Data	185,925	62,527,754	4,315,990	66,843,744
Total In-State	642,200	\$5,553,303,336	\$325,903,912	\$5,879,207,248
Consolidated		\$281,164,391	\$142,444,149	\$423,608,540
Out-Of-State		\$753,510,459	\$90,801,843	\$844,312,302
Grand Total In- and Out-Of-State		\$6,587,978,186	\$559,149,904	\$7,147,128,090

TABLE 5

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2000 and 2001**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2000	CALENDAR YEAR 2001	PERCENT CHANGE	CALENDAR YEAR 2000	CALENDAR YEAR 2001	PERCENT CHANGE
Abercrombie	\$2,533,722	\$2,332,074	-7.96%	\$2,533,814	\$2,350,576	-7.23%
Adams	665,416	651,867	-2.04%	692,422	687,522	-0.71%
Alexander	658,795	771,919	17.17%	664,198	775,623	16.78%
Anamoose	1,673,990	1,658,497	-0.93%	1,690,525	1,668,919	-1.28%
Aneta	1,024,657	1,102,569	7.60%	1,056,369	1,139,859	7.90%
Arthur	2,206,795	2,562,319	16.11%	2,439,744	2,692,073	10.34%
Ashley	6,037,212	6,434,967	6.59%	6,050,112	6,447,177	6.56%
Beach	17,832,317	20,494,511	14.93%	18,049,085	20,649,245	14.41%
Belfield	8,634,628	9,615,655	11.36%	8,926,125	10,058,812	12.69%
Berthold	1,690,072	1,369,553	-18.96%	2,296,028	1,800,221	-21.59%
Beulah	21,926,201	23,000,544	4.90%	22,917,492	24,507,104	6.94%
Binford	923,063	902,634	-2.21%	928,919	905,455	-2.53%
Bisbee	435,513	450,681	3.48%	437,164	451,060	3.18%
Bismarck	787,410,743	845,461,870	7.37%	828,445,635	887,027,853	7.07%
Bottineau	28,083,671	28,519,108	1.55%	28,390,245	28,914,214	1.85%
Bowbells	1,356,618	1,434,309	5.73%	1,360,146	1,494,967	9.91%
Bowdon	214,189	183,656	-14.26%	215,331	185,996	-13.62%
Bowman	17,655,215	18,569,048	5.18%	18,302,941	19,320,130	5.56%
Buffalo	675,268	796,540	17.96%	675,268	797,701	18.13%
Burlington	2,254,472	2,403,006	6.59%	2,260,930	2,457,135	8.68%
Buxton	5,588,356	5,215,476	-6.67%	5,593,767	5,224,515	-6.60%
Cando	6,595,459	6,211,308	-5.82%	7,274,553	7,018,737	-3.52%
Carpio	346,293	355,227	2.58%	351,297	363,550	3.49%
Carrington	30,048,476	31,188,078	3.79%	31,498,181	32,696,639	3.80%
Carson	1,115,289	1,567,994	40.59%	1,123,311	1,589,537	41.50%
Cassellton	14,970,120	14,531,108	-2.93%	15,343,454	14,803,166	-3.52%
Cavalier	23,915,571	21,058,626	-11.95%	29,493,641	28,676,793	-2.77%
Center	1,987,968	2,114,486	6.36%	1,995,996	2,142,905	7.36%
Cogswell	28,383	199,240	601.97%	28,708	199,240	594.02%
Columbus	317,541	314,227	-1.04%	319,622	322,757	0.98%
Cooperstown	12,329,267	11,046,408	-10.40%	12,585,531	11,341,827	-9.88%
Crosby	6,374,386	6,388,036	0.21%	6,437,995	6,423,006	-0.23%
Crystal	320,144	314,925	-1.63%	322,447	317,541	-1.52%
Davenport	97,353	147,401	51.41%	113,074	153,810	36.03%
Des Lacs	78,740	52,195	-33.71%	81,132	52,195	-35.67%
Devils Lake	116,140,380	118,152,893	1.73%	117,483,287	119,680,090	1.87%
Dickinson	199,279,057	201,501,202	1.12%	206,964,151	210,028,426	1.48%
Drake	902,146	871,171	-3.43%	914,523	884,884	-3.24%
Drayton	5,914,091	6,091,832	3.01%	6,063,220	6,231,383	2.77%
Dunseith	3,711,708	3,232,761	-12.90%	3,719,216	3,242,555	-12.82%
Edgeley	10,356,474	10,952,152	5.75%	10,463,628	11,088,634	5.97%
Edinburg	1,711,018	1,579,084	-7.71%	1,721,285	1,590,536	-7.60%
Edmore	511,997	482,924	-5.68%	512,247	486,248	-5.08%
Elgin	5,843,955	7,433,162	27.19%	5,908,785	7,497,553	26.89%
Ellendale	5,276,858	6,565,212	24.42%	5,644,184	6,831,525	21.04%
Emerado	3,584,464	3,771,925	5.23%	3,874,369	4,105,151	5.96%
Enderlin	3,046,193	3,012,253	-1.11%	3,128,365	4,703,060	50.34%
Esmond	315,921	361,401	14.40%	315,921	361,401	14.40%
Fairmount	1,561,639	1,388,225	-11.10%	1,690,842	1,651,118	-2.35%
Fargo	1,416,439,634	1,451,783,981	2.50%	1,541,298,580	1,576,834,106	2.31%
Fessenden	5,123,532	5,681,078	10.88%	5,180,163	6,684,797	29.05%
Finley	3,286,598	3,477,497	5.81%	3,511,312	3,635,112	3.53%
Flasher	1,081,804	1,066,667	-1.40%	1,088,560	1,073,597	-1.37%
Fordville	578,175	990,117	71.25%	623,046	1,331,546	113.72%
Forman	2,674,021	2,690,714	0.62%	2,706,123	2,737,217	1.15%
Gackle	983,718	936,997	-4.75%	993,219	942,693	-5.09%
Galesburg	4,228,134	5,471,749	29.41%	4,271,758	5,501,812	28.80%
Garrison	9,172,062	10,100,907	10.13%	9,640,790	10,772,715	11.74%
Gilby	714,860	743,582	4.02%	719,129	748,351	4.06%
Gladstone	130,860	190,190	45.34%	175,049	232,688	32.93%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2000 and 2001**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2000	CALENDAR YEAR 2001	PERCENT CHANGE	CALENDAR YEAR 2000	CALENDAR YEAR 2001	PERCENT CHANGE
Glen Ullin	\$4,547,512	\$5,197,239	14.29%	\$4,576,585	\$5,230,134	14.28%
Glenburn	963,863	1,100,032	14.13%	987,843	1,136,967	15.10%
Golden Valley	277,514	409,871	47.69%	278,682	410,921	47.45%
Goodrich	338,118	292,990	-13.35%	338,218	293,090	-13.34%
Grafton	48,910,616	55,142,619	12.74%	49,773,068	55,870,738	12.25%
Grand Forks	640,183,895	671,984,765	4.97%	683,654,093	706,983,987	3.41%
Grandin	793,894	774,826	-2.40%	806,943	873,302	8.22%
Granville	417,807	356,338	-14.71%	417,807	356,538	-14.66%
Grenora	1,110,833	734,271	-33.90%	1,113,895	736,410	-33.89%
Gwinner	6,423,880	11,262,444	75.32%	15,560,036	11,396,442	-26.76%
Halliday	897,412	861,530	-4.00%	902,135	866,139	-3.99%
Hankinson	4,811,624	5,090,822	5.80%	4,910,799	5,279,757	7.51%
Hannaford	627,700	626,080	-0.26%	628,599	629,403	0.13%
Harvey	20,147,261	20,092,247	-0.27%	20,540,111	20,553,521	0.07%
Harwood	2,942,909	3,289,829	11.79%	2,989,534	3,307,387	10.63%
Hatton	2,244,802	2,252,242	0.33%	2,249,295	2,260,937	0.52%
Hazleton	2,341,848	2,993,627	27.83%	2,389,677	3,029,025	26.75%
Hazen	11,413,199	11,870,152	4.00%	11,550,250	12,057,075	4.39%
Hebron	2,210,463	2,355,514	6.56%	2,408,129	2,538,392	5.41%
Hettinger	11,842,397	12,235,195	3.32%	12,165,059	12,719,610	4.56%
Hillsboro	9,770,264	11,218,158	14.82%	10,704,726	12,271,254	14.63%
Hoople	2,646,548	2,672,121	0.97%	2,655,258	2,678,029	0.86%
Hope	1,569,467	1,071,122	-31.75%	1,639,789	1,519,026	-7.36%
Horace	1,434,569	1,917,350	33.65%	1,487,567	1,951,675	31.20%
Hunter	6,983,446	9,568,700	37.02%	7,049,811	9,641,635	36.76%
Jamestown	156,302,861	159,939,360	2.33%	163,745,792	167,432,936	2.25%
Kenmare	14,894,655	16,037,521	7.67%	15,074,572	16,687,315	10.70%
Kensal	257,956	264,312	2.46%	258,264	265,631	2.85%
Killdeer	7,875,460	8,287,810	5.24%	8,103,387	8,615,089	6.31%
Kindred	8,895,266	8,617,049	-3.13%	9,544,710	9,176,635	-3.86%
Kulm	2,067,682	2,153,914	4.17%	2,120,572	2,219,999	4.69%
LaMoure	7,251,716	11,198,158	54.42%	7,326,185	11,272,320	53.86%
Lakota	2,217,162	2,336,318	5.37%	2,251,376	2,373,257	5.41%
Langdon	21,338,025	21,725,695	1.82%	21,450,571	21,856,856	1.89%
Lansford	798,295	837,273	4.88%	806,913	842,367	4.39%
Larimore	4,609,077	4,518,498	-1.97%	4,619,067	4,551,884	-1.45%
Leeds	2,069,199	1,939,216	-6.28%	2,070,421	1,939,814	-6.31%
Lehr	182,140	201,388	10.57%	182,176	201,788	10.77%
Leonard	818,543	970,470	18.56%	823,367	971,071	17.94%
Lidgerwood	5,453,160	5,559,697	1.95%	5,531,784	5,629,479	1.77%
Lignite	1,048,384	881,285	-15.94%	1,059,097	889,181	-16.04%
Lincoln	931,233	971,058	4.28%	946,854	1,135,479	19.92%
Linton	7,999,525	8,169,601	2.13%	8,208,255	8,283,690	0.92%
Lisbon	38,628,193	43,743,024	13.24%	38,748,708	43,944,955	13.41%
Litchville	817,688	855,261	4.60%	838,622	866,958	3.38%
Maddock	3,681,880	4,294,353	16.63%	3,752,191	4,345,784	15.82%
Mandan	125,497,949	128,575,026	2.45%	131,333,088	134,699,053	2.56%
Manvel	1,349,216	1,416,343	4.98%	1,371,208	1,432,119	4.44%
Mapleton	792,783	830,544	4.76%	1,071,729	1,159,827	8.22%
Marion	363,583	348,805	-4.06%	363,583	349,046	-4.00%
Max	504,129	529,465	5.03%	505,109	530,525	5.03%
Mayville	15,337,721	14,363,053	-6.35%	15,362,740	14,386,354	-6.36%
McClusky	1,651,232	1,374,263	-16.77%	1,917,202	1,662,105	-13.31%
McVile	1,841,305	2,139,181	16.18%	1,852,188	2,149,385	16.05%
Medina	581,524	564,833	-2.87%	600,273	590,710	-1.59%
Michigan	7,975,100	9,721,096	21.89%	8,057,157	9,779,665	21.38%
Milnor	6,009,420	6,675,700	11.09%	6,106,947	6,792,150	11.22%
Minnewaukan	238,306	348,399	46.20%	240,849	350,930	45.71%
Minot	511,097,984	521,007,569	1.94%	530,121,405	537,932,451	1.47%
Minto	2,346,557	2,509,808	6.96%	2,564,768	2,613,386	1.90%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2000 and 2001**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2000	CALENDAR YEAR 2001	PERCENT CHANGE	CALENDAR YEAR 2000	CALENDAR YEAR 2001	PERCENT CHANGE
Mohall	\$9,170,051	\$9,975,540	8.78%	\$9,366,347	\$10,189,046	8.78%
Mooreton	792,731	757,548	-4.44%	835,021	804,419	-3.66%
Mott	3,581,661	3,941,302	10.04%	3,673,563	4,178,487	13.74%
Munich	1,016,479	1,038,848	2.20%	1,019,187	1,041,203	2.16%
Napoleon	7,135,366	8,240,925	15.49%	7,143,777	8,278,413	15.88%
Neché	1,242,675	1,058,100	-14.85%	1,313,403	1,171,842	-10.78%
New England	2,494,922	2,724,492	9.20%	2,543,620	2,837,865	11.57%
New Leipzig	1,396,325	1,332,672	-4.56%	1,420,466	1,357,805	-4.41%
New Rockford	6,701,226	6,337,818	-5.42%	6,751,135	6,373,879	-5.59%
New Salem	5,108,938	5,200,447	1.79%	5,242,970	5,305,213	1.19%
New Town	3,557,598	3,489,658	-1.91%	3,779,953	3,655,303	-3.30%
Noonan	513,765	461,784	-10.12%	808,891	1,131,144	39.84%
Northwood	14,532,423	17,290,173	18.98%	14,702,528	17,432,251	18.57%
Oakes	14,812,040	14,171,173	-4.33%	15,122,957	14,443,248	-4.49%
Osnabrock	375,521	432,669	15.22%	394,762	441,074	11.73%
Page	1,742,821	2,152,996	23.54%	1,754,059	2,161,273	23.22%
Park River	9,931,561	9,574,628	-3.59%	10,266,679	10,056,273	-2.05%
Parshall	1,859,399	2,007,705	7.98%	1,860,625	2,009,018	7.98%
Pembina	4,710,309	4,349,628	-7.66%	5,003,165	4,684,887	-6.36%
Petersburg	275,093	241,001	-12.39%	279,860	246,388	-11.96%
Pick City	801,689	810,175	1.06%	801,689	810,175	1.06%
Plaza	714,160	736,617	3.14%	716,419	738,059	3.02%
Portal	685,213	629,111	-8.19%	686,807	629,111	-8.40%
Portland	1,138,432	1,308,185	14.91%	1,364,098	1,522,279	11.60%
Powers Lake	2,506,746	2,518,231	0.46%	2,530,117	2,559,911	1.18%
Ray	2,514,498	2,419,268	-3.79%	2,629,376	2,426,398	-7.72%
Reeder	615,153	674,489	9.65%	624,696	683,251	9.37%
Regent	1,154,566	1,215,017	5.24%	1,169,734	1,243,887	6.34%
Reynolds	949,418	733,491	-22.74%	949,598	734,021	-22.70%
Rhame	747,680	773,953	3.51%	750,903	777,980	3.61%
Richardton	2,081,154	2,058,910	-1.07%	2,135,487	2,097,005	-1.80%
Riverdale	676,322	381,023	-43.66%	676,737	385,284	-43.07%
Rock Lake	590,932	654,175	10.70%	606,651	677,289	11.64%
Rollette	3,088,966	3,378,174	9.36%	3,131,235	3,414,980	9.06%
Rolla	16,203,493	15,997,902	-1.27%	16,310,865	16,200,625	-0.68%
Rugby	29,365,777	32,024,645	9.05%	30,198,029	33,483,904	10.88%
Rutland	703,697	785,225	11.59%	727,910	806,741	10.83%
Sawyer	1,505,471	1,454,785	-3.37%	1,521,085	1,467,415	-3.53%
Scranton	1,836,154	1,798,680	-2.04%	2,254,958	2,753,661	22.12%
Selfridge	225,521	197,071	-12.62%	225,521	197,071	-12.62%
Sherwood	1,572,657	1,622,619	3.18%	1,573,171	1,626,427	3.39%
Sheyenne	915,921	1,327,506	44.94%	916,033	1,327,516	44.92%
South Heart	1,091,487	1,150,757	5.43%	1,137,312	1,175,659	3.37%
St. John	1,020,065	980,621	-3.87%	1,020,444	981,013	-3.86%
St. Thomas	684,919	782,190	14.20%	685,072	810,444	18.30%
Stanley	13,222,489	14,210,693	7.47%	13,320,162	14,322,670	7.53%
Stanton	496,116	507,871	2.37%	498,054	516,256	3.65%
Starkweather	112,515	95,144	-15.44%	112,515	95,144	-15.44%
Steele	8,097,674	6,860,045	-15.28%	8,310,178	6,920,966	-16.72%
Strasburg	3,051,171	2,707,644	-11.26%	3,069,260	2,721,845	-11.32%
Surrey	689,825	678,512	-1.64%	829,047	872,416	5.23%
Sykeston	321,075	295,779	-7.88%	321,585	295,779	-8.02%
Tappen	1,485,453	1,648,335	10.97%	1,487,872	1,650,935	10.96%
Thompson	987,523	938,133	-5.00%	1,000,734	991,795	-0.89%
Tioga	13,792,085	16,088,505	16.65%	14,282,728	18,166,332	27.19%
Tolna	810,961	834,002	2.84%	824,407	838,560	1.72%
Tower City	1,384,349	1,479,909	6.90%	1,444,529	1,535,069	6.27%
Towner	4,237,866	5,043,106	19.00%	4,488,412	5,228,637	16.49%
Turtle Lake	2,487,601	2,162,617	-13.06%	2,492,196	2,166,600	-13.06%
Underwood	2,124,949	2,864,496	34.80%	6,690,911	11,757,951	75.73%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2000 and 2001**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2000	CALENDAR YEAR 2001	PERCENT CHANGE	CALENDAR YEAR 2000	CALENDAR YEAR 2001	PERCENT CHANGE
Upham	\$497,273	\$443,766	-10.76%	\$497,273	\$443,766	-10.76%
Valley City	50,793,557	52,604,143	3.56%	53,167,207	54,464,382	2.44%
Velva	7,407,846	8,842,673	19.37%	7,471,141	8,905,027	19.19%
Wahpeton	60,689,749	59,757,352	-1.54%	76,437,811	75,806,092	-0.83%
Walcott	2,569,271	2,229,501	-13.22%	2,570,500	2,253,855	-12.32%
Walhalla	4,841,196	5,024,545	3.79%	5,018,414	5,586,268	11.32%
Washburn	13,078,069	14,280,560	9.19%	13,147,850	14,338,406	9.06%
Watford City	16,196,781	17,682,720	9.17%	16,647,275	18,279,228	9.80%
West Fargo	140,791,503	146,287,477	3.90%	149,240,955	154,898,887	3.79%
Westhope	2,480,022	2,796,487	12.76%	2,530,838	2,853,474	12.75%
Wildrose	818,061	855,830	4.62%	819,850	859,507	4.84%
Williston	165,873,532	182,406,939	9.97%	169,858,145	187,935,122	10.64%
Willow City	887,117	916,844	3.35%	891,454	921,535	3.37%
Wilton	1,862,611	1,854,848	-0.42%	1,873,835	1,887,256	0.72%
Wimbledon	3,719,734	3,094,711	-16.80%	3,733,252	3,106,535	-16.79%
Wing	429,914	378,901	-11.87%	429,947	379,722	-11.68%
Wishek	12,005,466	13,158,101	9.60%	12,109,277	13,289,862	9.75%
Wyndmere	2,776,791	2,628,055	-5.36%	3,027,281	2,984,395	-1.42%
Zap	209,231	233,510	11.60%	217,036	235,516	8.51%
Zeeland	458,688	466,733	1.75%	467,046	467,931	0.19%
Subtotal 200 Cities	\$5,266,181,011	\$5,490,775,582	4.26%	\$5,588,171,885	\$5,812,363,504	4.01%
Remaining City Data	\$62,499,670	\$62,527,754	0.04%	\$66,721,225	\$66,843,744	0.18%
Total In-State	\$5,328,680,681	\$5,553,303,336	4.22%	\$5,654,893,110	\$5,879,207,248	3.97%
Consolidated and Out-Of-State	\$971,446,564	\$1,034,674,850	6.51%	\$1,174,188,697	\$1,267,920,842	7.98%
Grand Total In- and Out-Of-State	\$6,300,127,245	\$6,587,978,186	4.57%	\$6,829,081,807	\$7,147,128,090	4.66%

TABLE 6

**Sales and Use Tax Collections
Largest 50 Cities, Calendar Year 2001**

CITIES	TOTAL CALENDAR YEAR 2001 COLLECTIONS
Ashley	\$280,643.41 *
Beach	688,810.89 *
Beulah	1,248,781.91
Bismarck	51,582,251.79 *
Bottineau	1,780,477.92 *
Bowman	987,704.37 *
Cando	342,412.42 *
Carrington	1,518,633.18 *
Casselton	622,472.20 *
Cavalier	1,519,332.67 *
Cooperstown	501,173.26 *
Crosby	372,041.87 *
Devils Lake	6,910,590.89 *
Dickinson	11,779,633.05 *
Ellendale	315,411.36 *
Fargo	97,799,572.20 *
Garrison	517,707.62 *
Grafton	2,403,782.81 *
Grand Forks	45,440,274.16 *
Harvey	974,668.49 *
Hazen	639,742.63 *
Hettinger	629,247.27 *
Hillsboro	587,560.60 *
Jamestown	9,208,055.02 *
Kenmare	634,199.42 *
Langdon	1,045,252.51 *
Larimore	264,420.09 *
Lincoln	63,023.85
Linton	433,497.31 *
Lisbon	1,662,462.72 *
Mandan	7,408,753.55 *
Mayville	759,605.55 *
Minot	34,777,658.17 *
New Rockford	371,138.81 *
New Town	190,011.56
Northwood	558,141.21
Oakes	804,123.38 *
Park River	532,300.13 *
Rolla	910,389.02 *
Rugby	1,597,721.24 *
Stanley	597,321.41 *
Tioga	896,485.06 *
Valley City	3,071,025.37 *
Wahpeton	4,421,949.77 *
Walhalla	302,182.50 *
Washburn	623,779.73
Watford City	968,357.86 *
West Fargo	9,700,427.99 *
Williston	10,306,373.71 *
Wishek	551,153.07 *
TOTAL COLLECTIONS	
Subtotal 50 Cities	\$322,102,736.98
Remaining City Data	\$20,217,176.17
Total In-State	\$342,319,913.15
Consolidated	\$16,793,395.65
Out-Of-State	\$47,001,640.27
Total In- and Out-Of-State	\$406,114,949.07
Adjustments and Accounts Receivable	\$6,193,942.23
Grand Total In- and Out-Of-State	\$412,308,891.30
* LOCAL TAXES LEVIED BY CITIES/COUNTIES ARE INCLUDED IN THE ABOVE AMOUNTS	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Calendar Years 2000 and 2001**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 2000	CALENDAR YEAR 2001	
<i>Mining and Oil Extraction</i>			
Coal Mining	\$6,458,091	\$4,710,208	-27.07%
Oil & Gas Extraction	29,026,937	34,793,415	19.87%
Other Mining	8,267,848	7,845,893	-5.10%
Total	\$43,752,876	\$47,349,516	8.22%
<i>Construction</i>	\$223,670,269	\$178,134,203	-20.36%
<i>Manufacturing</i>	\$312,703,962	\$324,493,651	3.77%
<i>Transportation, Communication and Public Utilities</i>			
Transportation	\$25,400,293	\$24,819,506	-2.29%
Communication	335,225,145	370,476,735	10.52%
Electric, Gas & Sanitary Services	197,366,150	268,303,731	35.94%
Total	\$557,991,588	\$663,599,972	18.93%
<i>Wholesale Trade</i>			
Farm Machinery & Farm Repair Parts	\$397,566,835	\$457,166,135	14.99%
Remaining Wholesale Trade	997,609,704	1,029,021,736	3.15%
Total	\$1,395,176,539	\$1,486,187,871	6.52%
<i>Retail Trade</i>			
Building Materials, Hardware, Glass, Garden Supply & Mobile Home Dealers	\$487,233,509	\$496,009,093	1.80%
General Merchandise Stores	841,812,992	880,505,639	4.60%
Food Stores	186,803,003	183,433,116	-1.80%
Automotive Dealers & Gas Service Stations	402,577,992	420,841,735	4.54%
Apparel & Accessory Stores	206,114,019	216,376,266	4.98%
Furniture, Home Furnishings & Equipment Stores	268,978,844	280,364,183	4.23%
Eating & Drinking Places	630,611,284	654,667,156	3.81%
Miscellaneous Retail Stores	540,504,365	545,843,395	0.99%
Total	\$3,564,636,008	\$3,678,040,583	3.18%
<i>Services</i>			
Hotels, Motels, Rooming Houses, Camps and Other Lodging Places	\$148,057,830	\$147,695,070	-0.25%
Personal Services	40,746,433	43,193,177	6.00%
Business Services	183,774,015	195,953,704	6.63%
Repair Services	146,280,244	157,757,321	7.85%
Entertainment Services	119,360,351	120,318,243	0.80%
Health Services	30,355,308	28,210,228	-7.07%
Membership Organizations	10,178,473	10,807,349	6.18%
Miscellaneous Services	7,271,168	5,261,133	-27.64%
Total	\$686,023,822	\$709,196,225	3.38%
<i>Miscellaneous</i>	\$45,126,743	\$60,126,069	33.24%
GRAND TOTAL	\$6,829,081,807	\$7,147,128,090	4.66%

NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.

Consolidated SIC returns, combined returns and in-state and out-of-state returns are included in the above analysis.